

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1910 Antiques, Curios, Art Work, Collectors' Coins, Collectors' Postage Stamps and Like Articles**

a) When Tax Applies

Sales of antiques, curios, art work, collectors' coins, collectors' postage stamps and like articles to art collectors, philatelists, numismatists or other persons who purchase such items of tangible personal property for use and not for resale are within the Retailers' Occupation Tax Act. Persons engaged in the business of selling these items of tangible personal property to purchasers for use or consumption are required to remit Retailers' Occupation Tax to the Department on their gross receipts from such sales.

b) Special Provisions Concerning Stamps

- 1) Sales of canceled domestic or foreign postage stamps, or of uncanceled foreign postage stamps, which are not valid for the transportation of mail in the United States, constitute sales within the Act, and persons engaged in the business of selling such stamps to purchasers for use or consumption are liable for the Retailers' Occupation Tax.
- 2) Effective June 1, 1965, the same is true of postage stamps which are valid for the transportation of mail if such postage stamps are sold for an amount which exceeds the face value of the stamp by at least 50% of such face value, in which case they will be presumed to have value as a collectors' postage stamp and will be subject to Retailers' Occupation Tax on the full sales price.
- 3) Sales of United States uncanceled postage or revenue stamps which are valid for the transportation of mail or for revenue tax purposes, and which are sold for an amount that does not exceed the face value of the stamp by at least 50% of such face value, are not subject to the Retailers' Occupation Tax.

c) Special Provisions Concerning Coins

Gross receipts from the sales of legal tender, currency, medallions, or gold or silver coinage issued by the State of Illinois, the government of the United States of America, or the government of any foreign country, and bullion are exempt from Retailers' Occupation Tax.

d) Special Provisions Concerning Art Work

The sale of art work, even on a commissioned basis, is a transfer of tangible personal property subject to the Retailers' Occupation Tax. In order for the sale of art work not to be subject to Retailers' Occupation Tax, it must be of no commercial value to anyone other than the purchaser. An example of this type of art work might be a commissioned portrait of the purchaser. (For information regarding taxation of such art work, see the regulations for the Service Occupation Tax at 86 Ill. Adm. Code 140.)

e) Special Provisions Concerning Comic Books

- 1) Comic books that are published and sold as current serial publications are exempt from Retailers' Occupation Tax as newsprint and ink. (For information regarding the Newsprint and Ink Exemption from sales tax see 86 Ill. Adm. Code 130.2105.)
- 2) Comic books sold as collectors' items rather than as newsprint and ink are subject to Retailers' Occupation Tax. For example, old comic books sold at conventions that are not current serial publications are subject to tax.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)